



# United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, D.C. 20240

SEP 2 2011

Re: **Morgan Tennis Court, 151 Old Plantation Road, Jekyll Island, Georgia**  
Project Number: 24314

Dear :

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you, for meeting with me in Washington on August 30, 2011, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Morgan Tennis Court is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standard 9 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on July 11, 2011, by TPS is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measure described below were undertaken.

Built in 1929, the Morgan Tennis Court is located in the Jekyll Island Historic District. It was certified as contributing to the significance of the district on February 4, 2010. In its denial, the TPS found that the completed rehabilitation of this "certified historic structure" did not to meet the Standards for Rehabilitation owing to the construction of a new addition. The addition houses a kitchen and HVAC equipment to service the building's new use as a conference center and banquet facility

I concur with TPS that the addition as completed causes the project to conflict with Standard 9, which states: *"New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."*

Yet I find that the new addition only narrowly misses fulfilling the requirements of this standard. The effort to make the addition both differentiated from the historic structure and compatible with it is readily apparent. The new addition's roof, window openings, and trim reference the massing and fenestration of the Morgan Tennis Court, but it is both smaller and lower than the historic building. The addition's horizontal siding comports with the older structure's shingled walls, but neither reproduces nor conflicts with it. These aspects of the new addition are all quite positive.

Where the addition falls short of Standard 9 is at once more basic and less tangible: I have determined that it is the visual prominence of the addition—its bright color, rather than its location as TPS stated, or

its massing, or its materials—that detracts from the primacy of the historic building in its environment. Prior to rehabilitation, the Morgan Tennis Court presented four finished elevations, none of which had undue prominence. The longer east and west elevations were identical, while the shorter north elevation matched the south (to which the new construction was added). The window and door openings matched on each pair of elevations. I concur with TPS that this symmetry is a “defining characteristic” of the Morgan Tennis Court. And I agree that the symmetry has been diminished by the new addition. However, I disagree with TPS, which found the diminishment to be “significant” and therefore, by implication, beyond repair. I find that the visual impact of the new addition on the larger historic structure can be lessened to an acceptable degree by painting it to match, or nearly match, the darker color of the historic building. Darkening the new addition would lessen the sharp color contrast and allow the addition to recede visually into the background, and consequently would suffice to bring the overall impact of the rehabilitation into conformance with the Standards.

If you choose to proceed with the corrective measures described here, prior to undertaking further work, you should send a Part 2 amendment describing the remedial work in detail to TPS, Attention:

with a copy to the Georgia Department of Natural Resources. Note that this project will remain ineligible for the tax incentives until it is designated a “certified rehabilitation” following completion of the overall project.

In reviewing the file for the Morgan Tennis Court, a further matter came to my attention that should be clarified and resolved before proceeding much further with other work. At our meeting, you confirmed that Jekyll Landmark Associates, LLC, owns long-term leases on five buildings within the historic district. Department of the Interior regulations governing the program state: *“For rehabilitation projects involving more than one certified historic structure where the structures are judged by the Secretary to have been functionally related historically to serve an overall purpose, such as a mill complex or a residence and carriage house, rehabilitation certification will be issued on the merits of the overall project rather than for each structure or individual component.”* [36 CFR §67.6(b)(4)]. In its letter of February 4, 2010, the National Register of Historic Places cites nineteen structures that “appear to be functionally related [historically] and contribute to the significance of the historic district.” Accordingly, please note that rehabilitation work undertaken by you could be considered a single overall rehabilitation project (depending on the timing of such work). Because my review of the rehabilitation work on the Morgan Tennis Court set forth above could proceed without resolving this other matter, I have not found it necessary to withhold a decision on your appeal until it could be fully settled. However, I advise you to consult with TPS before proceeding with the rehabilitation of any other building.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the July 11, 2011, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-GA  
IRS